

**AMSTER
ROTHSTEIN
& EBENSTEIN LLP**
Intellectual Property Law

90 Park Avenue
New York NY 10016
Main 212 336 8000
Fax 212 336 8001
Web www.arelaw.com

Partners
Morton Amster
Jesse Rothstein (1934 - 2003)
Daniel Ebenstein
Philip H. Gottfried
Michael J. Berger
Neil M. Zipkin
Anthony F. Lo Cicero
Kenneth P. George
Abraham Kasdan, Ph.D.
Ira E. Silfin
Chester Rothstein
Craig J. Arnold

Kenneth M. Bernstein
Joseph M. Casino
Michael V. Solomita
Charles R. Macedo

Senior Counsel
John S. Economou
Marion P. Metelski
Alan D. Miller, Ph.D.

Associates
Patrick Boland*
Holly Pekowsky

Max Vern
Brian A. Comack
Richard S. Mandaro
Marc J. Jason
David Mitnick
Charles W. Rath
David A. Boag
Matthieu Hausig
Jung S. Hahn
Reiko Kaji
Norajean McCaffrey
Benjamin M. Halpern*
Matthew A. Fox

Michael J. Kasdan
Rebecca R. Eisenberg
Stuart Shapley
Howard Wizenfeld
Steven B. Gauthier
Brett M. Pinkus*
Benjamin Charkow
Jeffrey C. Shieh
Mark Berkowitz

*Not admitted in New York

June 2, 2008

Via Federal Express

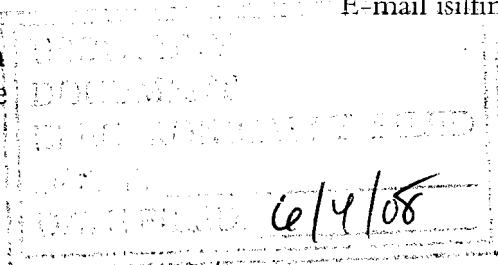
The Honorable Debra Freeman
United States Magistrate Judge
Daniel Patrick Moynihan
United States Courthouse
500 Pearl St., Room 525
New York, NY 10007

MEMO ENDORSED

Ira E. Silfin

Direct 212 336 8080

E-mail isilfin@arelaw.com



JUN 3 2008

Re: *GMA Accessories, Inc. v. Gosi & Singer*
Civil Action No.: 07 CV 3219 (LTS)
Our File: 79440-0003

Dear Judge Freeman:

This firm was recently retained by Gosi Enterprises, Ltd. and Jonathan Singer, two of the defendants in the above identified action.

We are writing to request a conference in order to enforce an agreement reached with the plaintiffs to resolve this case with a Consent Judgment. Counsel for the plaintiff continually refuses to acknowledge that such an agreement has been reached.

On May 8, 2008, John Bostany, counsel for GMA, sent an e-mail to Chester Rothstein of this firm stating:

Please be advised that GMA's offer to settle for 0 damages from your clients along with the Consent Judgment that was forwarded to you some time ago, will expire at the close of business tomorrow. Thereafter, your clients will have to pay at least some money in order to settle along with the same Consent Judgment. Please be guided accordingly.

See Exhibit A. Mr. Rothstein responded the next day at noon with a clear statement: "Our client will accept a Consent Judgment." See Exhibit B. At no time, either prior to this correspondence or subsequently, did Mr. Bostany or his colleagues send a proposed

The Honorable Debra Freeman

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June 2, 2008

Consent Judgment to us. Therefore we modified a Consent Judgment which had been proposed for the Tierney defendants and provided a redlined version of this Consent Judgment to Mr. Bostany. The operative language from the Tierney document was unchanged. Once Gosi Enterprises and Mr. Singer accepted the Consent Judgment on May 9, an agreement had been reached between the parties to resolve this case.

Subsequently, Mr. Bostany began adding additional conditions to resolve the Action against these defendants including asking for money, and asking that all counterclaims be dismissed before his client would consider negotiating a resolution of the case. While we tried to resolve this case with some additional negotiations, Mr. Bostany was never satisfied with any of our concessions.

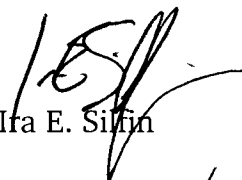
We have now spent three weeks attempting to resolve an issue that should have taken a day. Mr. Bostany continually refuses to either consider the form of Consent Judgment we sent or propose an alternative form of Consent Judgment. Instead, we have had lengthy e-mail correspondence which Mr. Bostany characterizes as "silly" and "harassing."

In view of the fact that the allegations of infringement against our clients, who are mere retailers, relate to less than \$50,000 in sales, the potential liability here if plaintiff succeeds on all issues is considerably less than the counsel fees either side has already spent attempting to resolve this case, and pales in comparison to the cost of trying this case. Therefore, we seek your assistance in bringing this case to a speedy conclusion in the manner agreed.

Respectfully submitted,

AMSTER, ROTHSTEIN & EBENSTEIN LLP

Attorneys for defendants Gosi & Singer



Ira E. Silfin

MEMO ENDORSED

IES:wkW

Enclosures

SO ORDERED: DATE: 6/4/08

DEBRA FREEMAN

UNITED STATES MAGISTRATE JUDGE

The parties are directed to brief this matter on the following schedule: Motion to enforce the settlement to be served and filed not later than June 25, 2008; opposition to be served and filed not later than July 16, 2008; reply to be served and filed not later than July 23, 2008.

At Judge Swain's request, the court will report and recommend a disposition of the motion to Judge Swain.

Courtesy copies of all motion papers to be provided to my chambers.